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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Auditors and Vendors

**FROM:** Matthew Parkinson, Director of Data Analysis  
Jim Landers, Director of Fiscal and Management Analysis, Legislative Services Agency

**SUBJECT:** Update to 50 IAC 26 Code List 37 – Adjustment Codes

**DATE:** June 25, 2015

The purpose of this memorandum is to inform county auditors and vendors about updates to Code List 37 – Adjustment Codes (Deductions, Exemptions, and Credits), as referenced in 50 IAC 26 and defined in the Property Tax Management System Code List Manual.

Under 50 IAC 26-20-3, the Department of Local Government Finance (“Department”) and Legislative Services Agency (“LSA”) jointly manage code lists for required data submissions. Effective June 26, 2015, the following entries are added to Code List 37:

Code 69 - Heritage Barn Deduction  
Code 70 - Early Childhood Education Services Exemption  
Code 71 - Common Areas Exemption  
Code 72 - Basements in Special Flood Hazard Areas Exemption  
Code 73 - Exemption for mixed-use, government-owned property (government portion only)  
Code 74 - Exemption for mixed-use, privately-owned property (government portion only)

The revised Code List 37 is listed below. With the exception of code 71, these code changes should be used beginning with the Pay 2016 data submission. Code 71 should be used beginning with the Pay 2017 data submission.

If you have any questions, please contact Director of Data Analysis Matt Parkinson at [mparkinson@dlgf.in.gov](mailto:mparkinson@dlgf.in.gov) or by phone at (317) 232-3759.

## **Code List 37 – Adjustment Codes (Deductions, Exemptions, and Credits)**

Applied to the following fields for data submission to the Department and LSA:  
ADJMENTS table Adjustment Code field  
ALLCERRATE table Rate Type Code field

<b>CODE</b>	<b>VALUE</b>	<b>NOT VALID AFTER PAY 200X</b>
01	MORTGAGE	
02	HOMESTEAD CREDIT (STATE, COIT, CEDIT)	
03	STANDARD DEDUCTION	
04	OVER 65	
05	BLIND	
06	DISABLED	
07	VET TOTAL DISABILITY	
08	VET PARTIAL DISABILITY	
09	VETERAN WORLD WAR 1	2016
10	SPOUSE VETERAN WORLD WAR 1	
11	REHABILITATED RESIDENTIAL PROPERTY	
12	REHABILITATED PROPERTY	
13	SOLAR ENERGY SYSTEMS/WIND POWER DEVICES	
14	RESOURCE RECOVERY SYSTEMS	
15	HYDROELECTRIC POWER OR GEOTHERMAL ENERGY HEATING OR COOLING DEVICE	
16	REHABILITATION OR REDEVELOPMENT OF REAL PROPERTY IN ECONOMIC REVITALIZATION AREAS ABATEMENT	
17	TIF EXEMPTION	
18	PERSONAL PROPERTY SOLDIERS EXEMPTION	
19	RESOURCE RECOVER/COAL OR OIL SHALE SYSTEM	
20	ECONOMIC REVITALIZATION AREA-PERSONAL PROPERTY ABATEMENT	
21	ENTERPRISE ZONE	2007
22	TIF REPLACEMENT CREDIT	2008
23	FERTILIZER DEDUCTION	
24	PROPERTY TAX REPLACEMENT CREDIT (STATE)	2008
25	GOVERNMENT-OWNED, NON-TAXABLE	2008
26	EDUCATIONAL	
27	LITERARY	
28	SCIENTIFIC	
29	RELIGIOUS	
30	CHARITABLE	
31	HOSPITAL	
32	LOW INCOME RESIDENCE	
33	INDUSTRIAL WASTE CONTROL FACILITY	
34	POLLUTION CONTROL-PERSONAL PROPERTY	

<b>CODE</b>	<b>VALUE</b>	<b>NOT VALID AFTER PAY 200X</b>
35	LAKE/RESERVOIR	
36	LOW INCOME HOUSING	
37	FINE ARTS-PERSONAL PROPERTY	
38	FRATERNITY/SORORITY	
39	SPECIFIED ORGANIZATION	
40	INTERSTATE COMMERCE-PERSONAL PROPERTY	2008
41	TRUCK CHASSIS	2008
42	NON-RESIDENT AUTO DEALER	2008
43	BUS CHASSIS	2008
44	OTHER	
45	CEMETERY	
50	REAL INVESTMENT DEDUCTION	2010
51	PP INVESTMENT DEDUCTION	2010
52	UTILITY INVESTMENT DEDUCTION	2010
53	REAL EZ INVESTMENT DEDUCTION	
54	PERSONAL PROPERTY EZ INVESTMENT DEDUCTION	
55	CIRCUIT BREAKER CREDIT (EXCEPT OVER 65 CREDIT)	2007
56	OVER 65 CIRCUIT BREAKER CREDIT	
57	CREDIT RESIDENTIAL CREDIT	
58	LOIT HOMESTEAD CREDIT (HEA 1478-2007)	
59	LOIT RESIDENTIAL CREDIT (HEA 1478-2007)	
60	LOIT PTRC – ALL PROPERTY (HEA 1478-2007)	
61	CIRCUIT BREAKER CREDIT – HOMESTEAD RESIDENTIAL	
62	CIRCUIT BREAKER CREDIT – NON-HOMESTEAD RESIDENTIAL	
63	CIRCUIT BREAKER CREDIT – OTHER REAL AND PERSONAL PROPERTY	
64	SUPPLEMENTAL STANDARD DEDUCTION	
65	MODEL HOME DEDUCTION	
66	CERTIFIED TECHNOLOGY PARK DEDUCTION	
67	RESIDENCE IN INVENTORY	
68	SEMINARY FUND CREDIT (VANDERBURGH COUNTY ONLY)	
69	HERITAGE BARN DEDUCTION	
70	EARLY CHILDHOOD EDUCATION SERVICES EXEMPTION	
71	COMMON AREAS EXEMPTION	

<b>CODE</b>	<b>VALUE</b>	<b>NOT VALID AFTER PAY 200X</b>
72	BASEMENTS IN SPECIAL FLOOD HAZARD AREAS EXEMPTION	
73	EXEMPTION FOR MIXED-USE, GOVERNMENT- OWNED PROPERTY (GOVERNMENT PORTION ONLY)	
74	EXEMPTION FOR MIXED-USE, PRIVATELY- OWNED PROPERTY (GOVERNMENT PORTION ONLY)	